

UNITED STATES DISTRICT COURT
DISTRICT OF VERMONT

Michael L Goodnough
Plaintiff

vs

Internal Revenue Service - IRS
Defendant

Case No. 2:23-cv-490

* Jury Trial /
(if necessary)

I. Parties:

A. Plaintiff

SSCF
700 Charlestown Rd.
Springfield, Vermont 05156

B. Defendants

Internal Revenue Services - IRS

* This governmental entity has multiple offices within each state of the U.S. Because this civil suit is being drafted for exhaustion in the District Court, the legal representation for the government would be the office of the U.S. Attorney General. Within the State of Vermont, said office has the address of:

U.S. Attorneys Office
District of Vermont • 3rd Floor
P.O. Box 570
Burlington, Vermont 05402-0570

When the task of "Service" is attempted by this plaintiff. This address is used.

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II. Jurisdiction:

A. Pursuant to 28 USC § 1331, this civil suit addresses the uncollected stimulus checks sought by this plaintiff. Due to the named defendants and the question of law. This matter is mandated in District Court and thus, in proper jurisdiction. There is Constitutional value and Congress language concerning a governmental function. Pursuant to 28 USC § 1346(a)(1) this matter must be resolved in District Court.

III. Amount In Controversy:

This plaintiff seeks to retrieve the two stimulus checks issued by Congress, to all tax paying Americans during the pandemic of COVID-19. The check of \$1,400.⁰⁰ (fourteen hundred) dollars and the check of \$600.⁰⁰ (six hundred) dollars, were never received by this plaintiff. Making a sum total of \$2,000.⁰⁰ (two thousand) dollars of unreceived stimulus funds that should have an interest also included.

IV. STATEMENT OF CLAIMS:

A. This plaintiff is a tax paying American citizen. Born and raised in the United States, this plaintiff received the initial \$1,200.⁰⁰ (twelve hundred) dollars issued by Congress. The check was received at the residence this plaintiff occupied during the initial outbreak of COVID-19. The check was cashed without authorization. However, this plaintiff's ex-girlfriend did in fact send increments of money until it totaled \$1,200.⁰⁰.

B. After a lengthy period of not receiving either the \$600 or \$1,400.⁰⁰ dollar stimulus checks. This plaintiff inquired with an I.R.S. in Missouri; because this was the known office that dealt with this plaintiff's yearly tax filing. This plaintiff received instructions to fill out Form 3911 and mail it to: Memphis Refund Inquiry - Unit 5333, Getwell Road Mail

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Stop 8422 • Memphis, TN 38118. This plaintiff received a response from the defendants declaring a \$1,400.⁰⁰ stimulus check had been mailed to the same address as the \$1,200.⁰⁰. However, no funds were received by this plaintiff. The check was allegedly mailed around Aug. 27th, 2021. This plaintiff was incarcerated at this time. The response provided to this plaintiff occurred May 16th, 2022. There was no explanation provided on the missing \$600.⁰⁰ stimulus check.

C. This plaintiff has received multiple requests from the defendants seeking 60 days to inquire on the entire matter. After receiving three such letters of correspondence, this civil suit was drafted.

D. Pursuant to the rules of civil procedure, a short and concise numbered paragraphs of explanation should be provided. In this matter, two stimulus checks have not been endorsed or cashed or received by this plaintiff. The duty to issue these checks are ministerial in nature. The defendants are aware of this plaintiff's incarceration matters. Exhibits A is a copy of the correspondence between plaintiff and defendant. Pursuant to the defendants 1040 Form, within section 33 or 35 (exact number being referenced to is the "Rebate" section on the yearly tax form) was filed 2 consecutive years in a row. Also included was the "E. I. P." letters of notification at the top of each tax form filed. As an American citizen this plaintiff is deserving of the full stimulus assistance that was provided during COVID-19. This court is asked to order the defendants to pay the \$2,000.⁰⁰ plus interest rightfully owed this plaintiff.

Dated at Springfield, Vermont this 7th day of August 2023.

MICHAEL LAWRENCE Goodnough
s/ Michael Goodnough
(PLAINTIFF)

cc: Defendants
Personal File

SSCF
700 Charlestown Rd
Springfield, VT 05156